

INTERNAL AUDITOR / ACCOUNTANT-AUDITOR ESSENTIAL JOB FUNCTIONS

1. **Assists in conducting management, performance, financial, compliance and IT component audits** by examining, reconciling, and/or analyzing accounting records (e.g., general ledgers, sub-ledgers, transaction files, etc.), financial statements (e.g., balance sheets and income statements), or other financial documentation (e.g., receipts, cancelled checks, requisitions, bank statements, vouchers, purchase orders, invoices, etc.) to make recommendations and ensure accuracy, completeness, appropriateness, efficiency, effectiveness, and compliance with Federal, State, and County laws, regulations, policies, and contract terms.
2. **Assists and/or conducts financial studies and investigations** (e.g., cost analyses; revenue analyses; risk assessments; theft and time and information technology abuse investigations, etc.) by gathering data from a variety of sources (e.g., interviews, observations, questionnaires, etc.) and documents (e.g., financial statements, prior year reports, data files, etc.), analyzing and interpreting data, and presenting (orally and in writing) information in order to identify issues, trends, patterns, misappropriation of resources, financial viability, make appropriate recommendations, and to ensure compliance with Federal, State, and County laws, regulations, policies, and contract terms.
3. **Assists in providing technical assistance to departments** (e.g., review internal control plans, proposed contract language, etc.) by gathering, analyzing, and interpreting a variety of information provided by the client department(s), and providing technical training to client department(s) and contractors in order to provide guidance, make recommendations, and ensure compliance with Federal, State, and County laws, regulations, policies, and contract terms.
4. **Assists in conducting reviews and investigations of County contractors' compliance with their County contract and other regulatory requirements** by performing programmatic, fiscal, and administrative reviews; developing the monitoring process and instruments; completing the monitoring instruments; interviewing various parties and observing program operations; discussing the monitoring results with contractors and County staff; preparing detailed reports; and making recommendations to ensure that funds are appropriately expended, performance objectives are achieved, and quality services are delivered in a timely and fiscally responsible manner.
5. **Assists in reviewing and evaluating accounting systems** by auditing various components of information technology systems in County departments and contractors, evaluating accounting controls to be integrated into information systems, and verifying the existence and strength of internal controls and security systems in order to increase

efficiency and ensure compliance with Federal, State, and County laws, regulations, policies, and contract terms.

6. **Prepares various documents** (e.g., written reports, memos, emails, schedules, work papers, etc.) by compiling information into an appropriate format (e.g., text, table, chart, graph, presentation, etc.), and operating computer software programs (e.g., email, word processing, spreadsheet, database, etc.) in order to solicit, convey, record, or present the information.
7. **Interacts with a variety of individuals** (e.g., co-workers, supervisors, managers, clients, contractors, other County personnel, County constituents, etc.) by communicating in-person and over the phone in order to provide and receive information, serve as a point of contact, conduct interviews, participate in discussions of audit results, make appropriate recommendations, collaborate with various individuals, and serve as a representative of the Department and the County.
8. **May testify in criminal and administrative proceedings** by presenting audit and investigative findings and results to a jury panel, hearing officer(s), District Attorney, law enforcement agencies, etc. in order to comply with the County and State appeal process, and facilitate County criminal, civil, and administrative actions.